

**BRAZOS COUNTY, TEXAS
MONTHLY FINANCIAL REPORT**



Presented By: County Auditor

For the Fourth Month Ended January 31, 2016

BRAZOS COUNTY, TEXAS
Financial Report
For the Fourth Month Ended January 31, 2016

UNAUDITED

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February 19, 2016

TO: The Honorable Judicial Judges
The Honorable Commissioners' Court

RE: COUNTY AUDITOR'S REPORT

As required by Local Government Code Section 115.0035 we have examined (Note 1.) the accompanying Balance Sheet, Revenues and Expenditures of the various funds in and for Brazos County, for the fourth month ended January 31, 2016.

Local Government Code Section, 115.0035, Vernon's Texas Codes Annotated, "***Examination of Funds Collected by County Entity or the District Attorney***" states:

"(a) For purposes of this section, "accounts" means all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized and forfeited to those officials.

(b) At least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials.

(c) The auditor shall verify the correctness of the accounts and report the findings of the examination to the commissioners court of the county at its next term beginning after the date the audit is completed."

The Commissioners' Court has the oversight responsibility for the Balance Sheet, Revenues and Expenditures of the Brazos County General Fund, Special Revenue funds, Debt Service Fund, Capital Improvement Funds and the Internal Service Fund, for the fourth month ended January 31, 2016. Our objective is to express a conclusion on the correctness of these financial statements based on our examination.

Because of certain statutory duties required of the County Auditor, **we are not independent with regard to the statements as presented**, in light of the definition of "independence" as defined by the AICPA professional standards. However, our examination was performed with objectivity and due professional care.

The reports as included in the following statements are presented in compliance with Local Government Code §114.025, Vernon's Texas Codes Annotated, "***County Auditor's Monthly and Annual Reports to Commissioners' Court and District Judges,***" which states:

“(a) The county auditor shall make monthly and annual reports to the commissioners’ court and to the district judges of the county. Each report must show:

- (1) the aggregate amounts received and disbursed from each county fund;
- (2) the condition of each account on the books;
- (3) the amount of county, district, and school funds on deposit in the county depository;
- (4) the amount of county indebtedness and other indebtedness; and,
- (5) any other fact of interest, information, or suggestion that the auditor considers proper or that the court or district judges require.”

The reports as presented are not presented in compliance with generally accepted accounting principles and reporting procedures, but are presented in another comprehensive basis of accounting (OCBOA). Should any member of the commissioners’ court or the district judges wish a more detailed and comprehensive analysis and/or report, the county auditor’s office would be more than happy to develop the report, or detail is available electronically by accessing the financial system.

We conclude the financial statements referred to above are correct, in all material respects, for the various fund’s balances as of January 31, 2016, and the related cash receipts and disbursements for the month then ended on the cash basis of accounting. However, **the county auditor’s office does not express an opinion**, nor is one intended to be expressed regarding the following statements, reports and schedules. This report is intended to be self-explanatory.

In considering the nature and extent of our procedures, we have evaluated the internal control structure of the various departmental financial operations. Our procedures included examining, on a test basis, evidence supporting the amounts in the financial statement referred to above. Our procedures also included assessing compliance with applicable laws and regulations. We believe that our procedures provide a reasonable basis for our conclusions.

The objectives of an internal control structure are to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that only authorized transactions are executed, recorded, and reported in accordance with applicable laws and regulations. Nothing has come to our attention, which would cause us to believe that any department has failed to comply with applicable laws and regulations. We also found no conditions that we believe to be material weaknesses in the design or operation of the internal control structure of the county’s financial operations.

The following information should be considered when reviewing the attached statements.

Balance Sheet – When comparing the Unreserved Fund Balance as reported on the balance sheet and those numbers reported on the Undesignated Fund Balances, it should be noted that the balance sheet is using the amount of revenues and expenditures as of January 31, 2016, whereas Undesignated Fund Balances are estimated revenues and expenditures for the entire fiscal year.

Reserve Fund Balances include those funds set aside for the Booneville Cemetery, Title IV-E programs, Indigent Health Care, and the Research Valley Partnership programs.

Receipts and Disbursements – The report represents the approximate financial position of Brazos County at January 31, 2016, on a modified accrual basis of accounting. The report is not intended to be 100% accurate because of the decentralized collection and payment system the County employs. For comparison purposes the County was four month through the 2015-2016 budget year, and therefore it would be expected that revenues and expenditures would be at approximately 33.33% of the budget. The statement includes the majority of the revenues collected by the fee offices for the month of January as well as claims paid through the January 26, 2016 Commissioners Court meeting and the pay period ending January 15, 2016. The expenditures do not include revenues earned but not received nor encumbrances issued.

In reviewing the report if it appears that December revenues are short in the capital project funds for the accounts entitled “Reserve Fund Balance”, however this is due to the fact that this account is actually moneys carried forward from the previous fiscal year and are available for budgetary purposes but will not show on the report as revenues received because they are not 15-16 revenues. Please see Undesignated Fund Balances of this report for an analysis of fund balances.

If the percentage spent for a department is greater or less than the expected 33.33%, several factors need to be considered, such as capital outlay divisions do not incur monthly costs and therefore would not be at 33.33%, and some expenditures are cyclical in nature such as elections.

It should be noted that the County utilizes a modified accrual basis of accounting at year end for the Hotel Occupancy Tax revenue, however during the fiscal year the cash basis is used. In other words, the hotel occupancy tax revenues for the month of December were not recorded until received in February.

If you have any questions, please feel free to call me at 361-4359 anytime.

Thank you.

Katie Conner

Katie Conner
County Auditor

Attachments

Note 1. The Public Accountancy Act does not restrict an official act of a person acting in the person’s capacity as a County Auditor. Texas Occupations Code § 901.004. Construction; Limitations.

**BRAZOS COUNTY, TEXAS
GENERAL FUND
ANTICIPATED UNRESERVED FUND BALANCE**

For The Year Ending September 30, 2016

Fund Balance at October 1, 2015	\$	42,563,450
Reserved Balances as of October 1, 2015:		
Nonspendable Fund Balance:		
For Prepaid Expenditures	512,773	
For Inventories	812,476	
Total Nonspendable Fund Balance:		1,325,249
Restricted Fund Balance:		
For Family Protection Services	69,064	
For Title IV-E	40,894	
For Vital Statistics	49,503	
For Drug Court Program	46,892	
For Pre-Trial Bond	152,771	
For Donations Constable 1	163	
For Donations Constable 2	854	
Total Restricted Fund Balance:		360,141
Assigned Fund Balance:		
For Incentives for Research Valley	119,000	
For Indigent Health Care	904,141	
Total Assigned Fund Balance:		1,023,141
Total Reserved Fund Balance:		2,708,531
Restricted Balances:		
For Operations and Emergency	9,000,000	
Total Restricted Balances:		9,000,000
Unreserved, Unrestricted Fund Balance	\$	30,854,919
For The Year Ending September 30, 2016:		
Anticipated Revenues		89,036,927
Anticipated Expenditures		(98,074,131)
Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2016)	\$	21,817,715

	Estimated for FYE 9/30/15	Actuals for FYE 09/30/15
Revenues	83,653,195	87,568,617
Expenditures	100,093,461	87,950,580

The approved budget amounts for revenues and expenditures of General Fund have been used to present the anticipated revenues and expenditures in this report. Please note that the budgeted reserved fund balance has been excluded from the report to reflect the "true" anticipated revenue and the contingency budget has been included in the report to project the worst-case scenario.

Brazos County Monthly Report

BALANCE SHEET, REVENUES & EXPENDITURES

Month: January Fiscal Year: 16

Fund: 0100 GENERAL FUND

GL Account	GL Account Title	Balance
100000	CASH	60,333,232.90
150000	INVESTMENTS	2,353,722.46
180000	RESTRICTED CASH	3,405,509.43
190000	ACCOUNTS RECEIVABLE	42,080,411.93
269000	PREPAID EXPENSES	30.57
270000	INVENTORY	825,522.52
300000	ACCOUNTS PAYABLE	(2,869,796.62)
330000	CURR. LIABILITIES-GASB34	(374,198.42)
340000	DUE TO OTHER FUNDS	(56,021.70)
370000	OTHER LIABILITIES	(1,040,426.92)
375000	DEFERRED INFLOW OF RESOUR	(41,332,455.76)
380000	RESERVES	(1,383,306.19)
390000	UNRESERVED	(61,942,224.20)

Fund: 0100 GENERAL FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$75,713,000.00	\$49,809,428.29	\$25,903,571.71	65.79%
410000	CHARGES FOR SERVICES	\$11,066,250.00	\$3,178,839.60	\$7,887,410.40	28.73%
450000	INTEREST	\$151,000.00	\$32,734.00	\$118,266.00	21.68%
460000	OTHER REVENUE	\$976,290.00	\$564,521.01	\$411,768.99	57.82%
470000	RESERVES	\$14,199,000.00	\$0.00	\$14,199,000.00	0.00%
480000	INTERGOVERNMENTAL	\$1,000,050.00	\$311,616.31	\$688,433.69	31.16%
490000	OTHER FINANCING SOURCES	\$56,092.00	\$162,616.32	(\$106,524.32)	289.91%

Fund: 0100 GENERAL FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$35,696,823.00	\$10,196,594.32	\$25,500,228.68	28.56%
520000	OUTSIDE LABOR COSTS	\$125,000.00	\$44,519.77	\$80,480.23	35.62%
530000	BENEFITS	\$18,218,243.00	\$4,859,603.40	\$13,358,639.60	26.67%
590000	DISCRETIONARY SPENDING	\$133,318.43	\$0.00	\$133,318.43	0.00%
610000	DEPARTMENTAL SUPPORT	\$10,880,649.91	\$1,892,447.26	\$8,988,202.65	17.39%
650000	REPAIRS AND MAINTENANCE	\$6,636,294.60	\$1,137,106.44	\$5,499,188.16	17.13%
670000	MINOR ACQUISITIONS	\$340,302.46	\$48,117.82	\$292,184.64	14.14%
710000	CONTRACTS-SERVICES	\$3,069,340.00	\$1,262,981.30	\$1,806,358.70	41.15%
720000	PROFESSIONAL SERVICES	\$6,810,386.00	\$1,153,486.76	\$5,656,899.24	16.94%
730000	COMMUNITY CONTRACTS	\$7,718,702.60	\$4,331,015.36	\$3,387,687.24	56.11%
800000	CAPITAL OUTLAY	\$3,897,500.20	\$318,998.23	\$3,578,501.97	8.18%
850000	DEBT SERVICE	\$345,552.80	\$283,241.51	\$62,311.29	81.97%
910000	OTHER FINANCING USES	\$1,520,006.00	\$0.00	\$1,520,006.00	0.00%

Brazos County Monthly Report

BALANCE SHEET, REVENUES & EXPENDITURES

Month: January Fiscal Year: 16

Fund: 0200 CO HEALTH ENDOWMENT FUND

GL Account	GL Account Title	Balance
100000	CASH	469,317.33
390000	UNRESERVED	(469,317.33)

Fund: 0200 CO HEALTH ENDOWMENT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$900.00	\$288.67	\$611.33	32.07%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%
480000	INTERGOVERNMENTAL	\$65,000.00	\$0.00	\$65,000.00	0.00%

Fund: 0200 CO HEALTH ENDOWMENT FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
730000	COMMUNITY CONTRACTS	\$65,900.00	\$0.00	\$65,900.00	0.00%

Fund: 1100 HOTEL OCCUPANCY TAX

GL Account	GL Account Title	Balance
100000	CASH	3,099,162.28
190000	ACCOUNTS RECEIVABLE	1,795.80
380000	RESERVES	(639,310.86)
390000	UNRESERVED	(2,461,647.22)

Fund: 1100 HOTEL OCCUPANCY TAX

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$2,450,000.00	\$616,959.15	\$1,833,040.85	25.18%
450000	INTEREST	\$3,500.00	\$1,716.56	\$1,783.44	49.04%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$1,395,218.00	\$0.00	\$1,395,218.00	0.00%

Fund: 1100 HOTEL OCCUPANCY TAX

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$117,373.00	\$29,402.24	\$87,970.76	25.05%
530000	BENEFITS	\$48,292.00	\$12,808.01	\$35,483.99	26.52%
610000	DEPARTMENTAL SUPPORT	\$54,384.55	\$11,374.66	\$43,009.89	20.92%
650000	REPAIRS AND MAINTENANCE	\$6,672.00	\$0.00	\$6,672.00	0.00%
670000	MINOR ACQUISITIONS	\$11,490.00	\$3,240.00	\$8,250.00	28.20%
710000	CONTRACTS-SERVICES	\$200,000.00	\$275.00	\$199,725.00	0.14%
720000	PROFESSIONAL SERVICES	\$5,525.00	\$0.00	\$5,525.00	0.00%
730000	COMMUNITY CONTRACTS	\$775,000.00	\$12,500.00	\$762,500.00	1.61%
800000	CAPITAL OUTLAY	\$1,763,151.45	\$0.00	\$1,763,151.45	0.00%
910000	OTHER FINANCING USES	\$832,310.00	\$0.00	\$832,310.00	0.00%

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BALANCE SHEET, REVENUES & EXPENDITURES

Month: January Fiscal Year: 16

Fund: 1200 STATE LATERAL ROAD FUND

GL Account	GL Account Title	Balance
100000	CASH	1.45
390000	UNRESERVED	(1.45)

Fund: 1200 STATE LATERAL ROAD FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$100.00	\$0.00	\$100.00	0.00%
470000	RESERVES	\$27,000.00	\$0.00	\$27,000.00	0.00%
480000	INTERGOVERNMENTAL	\$30,000.00	\$30,137.90	(\$137.90)	100.46%

Fund: 1300 UNCLAIMED PROPERTY FUND

GL Account	GL Account Title	Balance
100000	CASH	252,887.03
300000	ACCOUNTS PAYABLE	(196,714.66)
390000	UNRESERVED	(56,172.37)

Fund: 1300 UNCLAIMED PROPERTY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$500.00	\$154.43	\$345.57	30.89%
470000	RESERVES	\$56,000.00	\$0.00	\$56,000.00	0.00%

Fund: 1300 UNCLAIMED PROPERTY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$56,500.00	\$0.00	\$56,500.00	0.00%

Fund: 1500 LAW LIBRARY

GL Account	GL Account Title	Balance
100000	CASH	129,478.87
390000	UNRESERVED	(129,478.87)

Fund: 1500 LAW LIBRARY

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$50,000.00	\$15,882.00	\$34,118.00	31.76%
450000	INTEREST	\$300.00	\$83.59	\$216.41	27.86%
460000	OTHER REVENUE	\$0.00	\$286.08	(\$286.08)	0.00%
470000	RESERVES	\$117,000.00	\$0.00	\$117,000.00	0.00%

Fund: 1500 LAW LIBRARY

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$153,628.00	\$21,655.38	\$131,972.62	14.10%
650000	REPAIRS AND MAINTENANCE	\$672.00	\$135.00	\$537.00	20.09%
670000	MINOR ACQUISITIONS	\$10,000.00	\$0.00	\$10,000.00	0.00%
710000	CONTRACTS-SERVICES	\$3,000.00	\$0.00	\$3,000.00	0.00%

Brazos County Monthly Report

BALANCE SHEET, REVENUES & EXPENDITURES

Month: January Fiscal Year: 16

Fund: 1600 LOCAL PROVIDER PARTICIPANT

GL Account	GL Account Title	Balance
100000	CASH	15,218,277.32
390000	UNRESERVED	(15,218,277.32)

Fund: 1600 LOCAL PROVIDER PARTICIPANT

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$189.53	(\$189.53)	0.00%
460000	OTHER REVENUE	\$6,196,815.00	\$21,023,784.72	(\$14,826,969.72)	339.27%

Fund: 1600 LOCAL PROVIDER PARTICIPANT

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
730000	COMMUNITY CONTRACTS	\$6,196,815.00	\$5,805,696.93	\$391,118.07	93.69%

Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND

GL Account	GL Account Title	Balance
100000	CASH	2,935.00
390000	UNRESERVED	(2,935.00)

Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$35,000.00	\$11,285.00	\$23,715.00	32.24%
490000	OTHER FINANCING SOURCES	\$7,500.00	\$7,500.00	\$0.00	100.00%

Fund: 1700 ALTERNATIVE DISPUTE RESOLUTION FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
730000	COMMUNITY CONTRACTS	\$42,500.00	\$15,850.00	\$26,650.00	37.29%

Fund: 1800 LEOSE CPE FUND

GL Account	GL Account Title	Balance
100000	CASH	26,909.29
390000	UNRESERVED	(26,909.29)

Fund: 1800 LEOSE CPE FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
470000	RESERVES	\$27,567.00	\$0.00	\$27,567.00	0.00%
480000	INTERGOVERNMENTAL	\$19,000.00	\$0.00	\$19,000.00	0.00%

Fund: 1800 LEOSE CPE FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$46,567.00	\$510.50	\$46,056.50	1.10%

Fund: 1900 COUNTY RECORDS MANAGEMENT FUND

GL Account	GL Account Title	Balance
100000	CASH	235,169.11
380000	RESERVES	(156,510.94)
390000	UNRESERVED	(78,658.17)

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BALANCE SHEET, REVENUES & EXPENDITURES

Month: January Fiscal Year: 16

Fund: 1900 COUNTY RECORDS MANAGEMENT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$97,000.00	\$30,850.69	\$66,149.31	31.80%
450000	INTEREST	\$350.00	\$152.77	\$197.23	43.65%
470000	RESERVES	\$154,000.00	\$0.00	\$154,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$99,758.00	\$99,758.00	\$0.00	100.00%

Fund: 1900 COUNTY RECORDS MANAGEMENT FUND

xp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$132,471.00	\$37,064.21	\$95,406.79	27.98%
530000	BENEFITS	\$34,937.00	\$9,840.44	\$25,096.56	28.17%
610000	DEPARTMENTAL SUPPORT	\$360.00	\$228.69	\$131.31	63.53%
670000	MINOR ACQUISITIONS	\$178,340.00	\$4,348.90	\$173,991.10	2.44%
710000	CONTRACTS-SERVICES	\$5,000.00	\$835.75	\$4,164.25	16.72%

Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND

GL Account	GL Account Title	Balance
100000	CASH	478,178.64
390000	UNRESERVED	(478,178.64)

Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$250,000.00	\$71,020.50	\$178,979.50	28.41%
450000	INTEREST	\$1,200.00	\$293.73	\$906.27	24.48%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$14,741.00	\$0.00	\$14,741.00	0.00%

Fund: 2000 COUNTY CLERK RECORDS MANAGEMENT FUND

xp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$79,198.00	\$23,149.49	\$56,048.51	29.23%
530000	BENEFITS	\$45,543.00	\$13,259.05	\$32,283.95	29.11%
610000	DEPARTMENTAL SUPPORT	\$55,500.00	\$0.00	\$55,500.00	0.00%
670000	MINOR ACQUISITIONS	\$3,500.00	\$0.00	\$3,500.00	0.00%
710000	CONTRACTS-SERVICES	\$81,000.00	\$21,232.00	\$59,768.00	26.21%

Fund: 2001 COUNTY CLERK ARCHIVAL FUND

GL Account	GL Account Title	Balance
100000	CASH	709,996.65
390000	UNRESERVED	(709,996.65)

Fund: 2001 COUNTY CLERK ARCHIVAL FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$250,000.00	\$70,052.00	\$179,948.00	28.02%
450000	INTEREST	\$1,000.00	\$415.80	\$584.20	41.58%
470000	RESERVES	\$0.00	\$0.00	\$0.00	0.00%

Brazos County Monthly Report

BALANCE SHEET, REVENUES & EXPENDITURES

Month: January Fiscal Year: 16

Fund: 2001 COUNTY CLERK ARCHIVAL FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$81,000.00	\$0.00	\$81,000.00	0.00%
710000	CONTRACTS-SERVICES	\$170,000.00	\$0.00	\$170,000.00	0.00%

Fund: 2200 COURTHOUSE SECURITY FUND

GL Account	GL Account Title	Balance
100000	CASH	225,161.66
390000	UNRESERVED	(225,161.66)

Fund: 2200 COURTHOUSE SECURITY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$86,000.00	\$26,638.39	\$59,361.61	30.97%
450000	INTEREST	\$500.00	\$166.35	\$333.65	33.27%
470000	RESERVES	\$19,000.00	\$0.00	\$19,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$289,565.00	\$289,565.00	\$0.00	100.00%

Fund: 2200 COURTHOUSE SECURITY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$257,714.00	\$73,112.57	\$184,601.43	28.37%
530000	BENEFITS	\$117,281.00	\$33,851.28	\$83,429.72	28.86%
610000	DEPARTMENTAL SUPPORT	\$4,050.00	\$0.00	\$4,050.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$12,000.00	\$0.00	\$12,000.00	0.00%

Fund: 2201 JUSTICE COURT SECURITY FUND

GL Account	GL Account Title	Balance
100000	CASH	47,427.21
380000	RESERVES	(44,152.38)
390000	UNRESERVED	(3,274.83)

Fund: 2201 JUSTICE COURT SECURITY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$8,350.00	\$3,246.59	\$5,103.41	38.88%
450000	INTEREST	\$100.00	\$28.24	\$71.76	28.24%
470000	RESERVES	\$62,000.00	\$0.00	\$62,000.00	0.00%

Fund: 2201 JUSTICE COURT SECURITY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
650000	REPAIRS AND MAINTENANCE	\$5,450.00	\$0.00	\$5,450.00	0.00%
710000	CONTRACTS-SERVICES	\$3,000.00	\$0.00	\$3,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$30,000.00	\$0.00	\$30,000.00	0.00%
800000	CAPITAL OUTLAY	\$32,000.00	\$0.00	\$32,000.00	0.00%

Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND

GL Account	GL Account Title	Balance
100000	CASH	168,428.73
390000	UNRESERVED	(168,428.73)

Brazos County Monthly Report

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Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$16,500.00	\$5,692.19	\$10,807.81	34.50%
450000	INTEREST	\$300.00	\$101.85	\$198.15	33.95%
470000	RESERVES	\$162,000.00	\$0.00	\$162,000.00	0.00%

Fund: 2300 DISTRICT CLERK RECORDS MANAGEMENT FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$104,500.00	\$0.00	\$104,500.00	0.00%
670000	MINOR ACQUISITIONS	\$10,000.00	\$0.00	\$10,000.00	0.00%
710000	CONTRACTS-SERVICES	\$23,000.00	\$57.95	\$22,942.05	0.25%
720000	PROFESSIONAL SERVICES	\$29,300.00	\$0.00	\$29,300.00	0.00%
800000	CAPITAL OUTLAY	\$12,000.00	\$0.00	\$12,000.00	0.00%

Fund: 2301 DISTRICT CLERK ARCHIVAL FUND

GL Account	GL Account Title	Balance
100000	CASH	54,022.69
390000	UNRESERVED	(54,022.69)

Fund: 2301 DISTRICT CLERK ARCHIVAL FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$12,000.00	\$5,807.93	\$6,192.07	48.40%
450000	INTEREST	\$50.00	\$31.35	\$18.65	62.70%
470000	RESERVES	\$47,000.00	\$0.00	\$47,000.00	0.00%

Fund: 2301 DISTRICT CLERK ARCHIVAL FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
720000	PROFESSIONAL SERVICES	\$59,050.00	\$0.00	\$59,050.00	0.00%

Fund: 2400 JP TECHNOLOGY FUND

GL Account	GL Account Title	Balance
100000	CASH	128,887.44
380000	RESERVES	(118,813.90)
390000	UNRESERVED	(10,073.54)

Fund: 2400 JP TECHNOLOGY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$39,000.00	\$13,013.63	\$25,986.37	33.37%
450000	INTEREST	\$200.00	\$76.57	\$123.43	38.29%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$123,000.00	\$0.00	\$123,000.00	0.00%

Brazos County Monthly Report

BALANCE SHEET, REVENUES & EXPENDITURES

Month: January Fiscal Year: 16

Fund: 2400 JP TECHNOLOGY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$3,360.00	\$0.00	\$3,360.00	0.00%
530000	BENEFITS	\$756.00	\$0.00	\$756.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$50,464.00	\$2,515.57	\$47,948.43	4.98%
650000	REPAIRS AND MAINTENANCE	\$600.00	\$0.00	\$600.00	0.00%
670000	MINOR ACQUISITIONS	\$44,620.00	\$0.00	\$44,620.00	0.00%
710000	CONTRACTS-SERVICES	\$1,500.00	\$0.00	\$1,500.00	0.00%
800000	CAPITAL OUTLAY	\$60,900.00	\$0.00	\$60,900.00	0.00%

Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY FUND

GL Account	GL Account Title	Balance
100000	CASH	46,194.07
390000	UNRESERVED	(46,194.07)

Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$9,500.00	\$2,841.91	\$6,658.09	29.91%
450000	INTEREST	\$50.00	\$27.53	\$22.47	55.06%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$48,000.00	\$0.00	\$48,000.00	0.00%

Fund: 2401 COUNTY & DISTRICT COURT TECHNOLOGY FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$5,000.00	\$0.00	\$5,000.00	0.00%
670000	MINOR ACQUISITIONS	\$52,550.00	\$0.00	\$52,550.00	0.00%

Fund: 2500 FORFEITURE FUND

GL Account	GL Account Title	Balance
100000	CASH	35,238.87
380000	RESERVES	(34,477.47)
390000	UNRESERVED	(761.40)

Fund: 2500 FORFEITURE FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$1,319.63	\$739.88	\$579.75	56.07%
450000	INTEREST	\$0.00	\$21.52	(\$21.52)	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$33,564.00	\$0.00	\$33,564.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

Fund: 2500 FORFEITURE FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$12,369.63	\$0.00	\$12,369.63	0.00%
650000	REPAIRS AND MAINTENANCE	\$1,568.00	\$0.00	\$1,568.00	0.00%
670000	MINOR ACQUISITIONS	\$14,946.00	\$0.00	\$14,946.00	0.00%
800000	CAPITAL OUTLAY	\$6,000.00	\$0.00	\$6,000.00	0.00%

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Fund: 2600 D.A. HOT CHECK COLLECTIONS

GL Account	GL Account Title	Balance
100000	CASH	2,486.65
390000	UNRESERVED	(2,486.65)

Fund: 2600 D.A. HOT CHECK COLLECTIONS

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$1.52	(\$1.52)	0.00%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$2,300.00	\$0.00	\$2,300.00	0.00%

Fund: 2600 D.A. HOT CHECK COLLECTIONS

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$2,300.00	\$0.00	\$2,300.00	0.00%

Fund: 2700 BAIL BOND BOARD

GL Account	GL Account Title	Balance
100000	CASH	87,289.10
390000	UNRESERVED	(87,289.10)

Fund: 2700 BAIL BOND BOARD

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$100.00	\$53.63	\$46.37	53.63%
460000	OTHER REVENUE	\$1,500.00	\$1,000.00	\$500.00	66.67%
470000	RESERVES	\$87,000.00	\$0.00	\$87,000.00	0.00%

Fund: 2700 BAIL BOND BOARD

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$4,000.00	\$350.90	\$3,649.10	8.77%
530000	BENEFITS	\$900.00	\$146.98	\$753.02	16.33%
610000	DEPARTMENTAL SUPPORT	\$83,700.00	\$0.00	\$83,700.00	0.00%

Fund: 2800 VOTER REGISTRATION FUND

GL Account	GL Account Title	Balance
100000	CASH	22,884.31
390000	UNRESERVED	(22,884.31)

Fund: 2800 VOTER REGISTRATION FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$50.00	\$13.51	\$36.49	27.02%
470000	RESERVES	\$23,600.00	\$0.00	\$23,600.00	0.00%
480000	INTERGOVERNMENTAL	\$0.00	\$0.00	\$0.00	0.00%

Fund: 2800 VOTER REGISTRATION FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$21,950.00	\$0.00	\$21,950.00	0.00%
670000	MINOR ACQUISITIONS	\$800.00	\$0.00	\$800.00	0.00%
720000	PROFESSIONAL SERVICES	\$900.00	\$0.00	\$900.00	0.00%

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Fund: 2900 VEHICLE INVENTORY INTEREST FUND

GL Account	GL Account Title	Balance
100000	CASH	199,824.46
390000	UNRESERVED	(199,824.46)

Fund: 2900 VEHICLE INVENTORY INTEREST FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$30,000.00	\$0.00	\$30,000.00	0.00%
450000	INTEREST	\$1,000.00	\$700.88	\$299.12	70.09%
470000	RESERVES	\$200,000.00	\$0.00	\$200,000.00	0.00%

Fund: 2900 VEHICLE INVENTORY INTEREST FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$11,100.00	\$0.00	\$11,100.00	0.00%
530000	BENEFITS	\$2,419.00	\$0.00	\$2,419.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$170,536.00	\$0.00	\$170,536.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$500.00	\$0.00	\$500.00	0.00%
670000	MINOR ACQUISITIONS	\$16,000.00	\$0.00	\$16,000.00	0.00%
710000	CONTRACTS-SERVICES	\$1,000.00	\$0.00	\$1,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$10,000.00	\$0.00	\$10,000.00	0.00%
800000	CAPITAL OUTLAY	\$19,445.00	\$0.00	\$19,445.00	0.00%

Fund: 3000 BRAZOS COUNTY GRANT FUND

GL Account	GL Account Title	Balance
100000	CASH	875,945.47
190000	ACCOUNTS RECEIVABLE	88,249.71
269000	PREPAID EXPENSES	28.59
370000	OTHER LIABILITIES	30,390.06
390000	UNRESERVED	(994,613.83)

Fund: 3000 BRAZOS COUNTY GRANT FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$0.00	\$2,381.60	(\$2,381.60)	0.00%
460000	OTHER REVENUE	\$0.00	\$17.14	(\$17.14)	0.00%
470000	RESERVES	\$14,815.00	\$0.00	\$14,815.00	0.00%
480000	INTERGOVERNMENTAL	\$3,024,943.92	\$1,899,679.53	\$1,125,264.39	62.80%
490000	OTHER FINANCING SOURCES	\$520,006.00	\$0.00	\$520,006.00	0.00%

Brazos County Monthly Report

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Fund: 3000 BRAZOS COUNTY GRANT FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$1,444,935.00	\$398,083.61	\$1,046,851.39	27.55%
530000	BENEFITS	\$624,021.00	\$165,583.07	\$458,437.93	26.53%
610000	DEPARTMENTAL SUPPORT	\$79,768.00	\$4,543.85	\$75,224.15	5.70%
650000	REPAIRS AND MAINTENANCE	\$700.00	\$0.00	\$700.00	0.00%
670000	MINOR ACQUISITIONS	\$19,357.00	\$0.00	\$19,357.00	0.00%
710000	CONTRACTS-SERVICES	\$97,337.92	\$35,570.26	\$61,767.66	36.54%
720000	PROFESSIONAL SERVICES	\$409,880.00	\$187,552.92	\$222,327.08	45.76%
730000	COMMUNITY CONTRACTS	\$677,714.00	\$0.00	\$677,714.00	0.00%
800000	CAPITAL OUTLAY	\$194,386.00	\$120,015.66	\$74,370.34	61.74%

Fund: 3300 SHERIFF DEPARTMENT CRIME FUND

GL Account	GL Account Title	Balance
100000	CASH	226,621.26
300000	ACCOUNTS PAYABLE	(2,987.33)
390000	UNRESERVED	(223,633.93)

Fund: 3300 SHERIFF DEPARTMENT CRIME FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$700.00	\$137.92	\$562.08	19.70%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$233,500.00	\$0.00	\$233,500.00	0.00%

Fund: 3300 SHERIFF DEPARTMENT CRIME FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$115,140.00	\$0.00	\$115,140.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$4,000.00	\$0.00	\$4,000.00	0.00%
670000	MINOR ACQUISITIONS	\$85,800.00	\$7,120.50	\$78,679.50	8.30%
800000	CAPITAL OUTLAY	\$29,260.00	\$0.00	\$29,260.00	0.00%

Fund: 3400 DA CRIME FUND

GL Account	GL Account Title	Balance
100000	CASH	112,190.64
390000	UNRESERVED	(112,190.64)

Fund: 3400 DA CRIME FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$0.00	\$9,451.45	(\$9,451.45)	0.00%
450000	INTEREST	\$100.00	\$68.43	\$31.57	68.43%
460000	OTHER REVENUE	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$86,700.00	\$0.00	\$86,700.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

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Fund: 3400 DA CRIME FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
510000	SALARY AND WAGES	\$16,000.00	\$0.00	\$16,000.00	0.00%
530000	BENEFITS	\$2,968.00	\$0.00	\$2,968.00	0.00%
610000	DEPARTMENTAL SUPPORT	\$67,832.00	\$1,120.00	\$66,712.00	1.65%

Fund: 3500 PRIMARY ELECTION SERVICES

GL Account	GL Account Title	Balance
100000	CASH	29,253.06
390000	UNRESERVED	(29,253.06)

Fund: 3500 PRIMARY ELECTION SERVICES

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$55,000.00	\$1,522.46	\$53,477.54	2.77%
450000	INTEREST	\$50.00	\$17.06	\$32.94	34.12%
470000	RESERVES	\$49,000.00	\$0.00	\$49,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

Fund: 3500 PRIMARY ELECTION SERVICES

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$45,050.00	\$0.00	\$45,050.00	0.00%
650000	REPAIRS AND MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	0.00%
670000	MINOR ACQUISITIONS	\$1,000.00	\$0.00	\$1,000.00	0.00%
710000	CONTRACTS-SERVICES	\$2,000.00	\$0.00	\$2,000.00	0.00%
720000	PROFESSIONAL SERVICES	\$55,000.00	\$0.00	\$55,000.00	0.00%

Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP

GL Account	GL Account Title	Balance
100000	CASH	77,136.42
150000	INVESTMENTS	4,127.41
390000	UNRESERVED	(81,263.83)

Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
410000	CHARGES FOR SERVICES	\$41,000.00	\$13,990.96	\$27,009.04	34.12%
450000	INTEREST	\$275.00	\$70.13	\$204.87	25.50%
470000	RESERVES	\$107,380.00	\$0.00	\$107,380.00	0.00%

Fund: 3901 BRAZOS COUNTY HOUSING FINANCE CORP

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expensed
610000	DEPARTMENTAL SUPPORT	\$4,375.00	\$275.00	\$4,100.00	6.29%
720000	PROFESSIONAL SERVICES	\$144,280.00	\$46,691.48	\$97,588.52	32.36%

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Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND

GL Account	GL Account Title	Balance
100000	CASH	12,337,986.04
190000	ACCOUNTS RECEIVABLE	5,748,066.04
375000	DEFERRED INFLOW OF RESOUR	(5,741,566.04)
390000	UNRESERVED	(12,344,486.04)

Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
400000	TAXES	\$8,179,000.00	\$6,502,180.36	\$1,676,819.64	79.50%
450000	INTEREST	\$22,000.00	\$3,926.93	\$18,073.07	17.85%
470000	RESERVES	\$2,200,000.00	\$0.00	\$2,200,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$832,310.00	\$0.00	\$832,310.00	0.00%

Fund: 4100 GENERAL OBLIGATION DEBT SERVICE FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
850000	DEBT SERVICE	\$11,233,310.00	\$1,800.00	\$11,231,510.00	0.02%

Fund: 4308 JAIL EXPANSION 2007

GL Account	GL Account Title	Balance
390000	UNRESERVED	0.00

Fund: 4308 JAIL EXPANSION 2007

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
470000	RESERVES	\$46,092.00	\$0.00	\$46,092.00	0.00%
490000	OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	0.00%

Fund: 4308 JAIL EXPANSION 2007

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
910000	OTHER FINANCING USES	\$46,092.00	\$46,091.22	\$0.78	100.00%

Fund: 4315 2015 CERTS OF OBLIGATION

GL Account	GL Account Title	Balance
100000	CASH	9,043,399.48
390000	UNRESERVED	(9,043,399.48)

Fund: 4315 2015 CERTS OF OBLIGATION

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$5,562.48	(\$5,562.48)	0.00%
490000	OTHER FINANCING SOURCES	\$9,000,000.00	\$9,100,000.00	(\$100,000.00)	101.11%

Fund: 4315 2015 CERTS OF OBLIGATION

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
800000	CAPITAL OUTLAY	\$8,937,837.00	\$0.00	\$8,937,837.00	0.00%

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Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT

GL Account	GL Account Title	Balance
100000	CASH	17,931,648.24
300000	ACCOUNTS PAYABLE	(175,983.02)
390000	UNRESERVED	(17,755,665.22)

Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$0.00	\$0.00	\$0.00	0.00%
470000	RESERVES	\$11,743,802.00	\$0.00	\$11,743,802.00	0.00%
490000	OTHER FINANCING SOURCES	\$6,515,048.00	\$6,515,048.00	\$0.00	100.00%

Fund: 4500 CAPITAL PROJECTS - COMMISSIONERS COURT

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
610000	DEPARTMENTAL SUPPORT	\$37,097.70	\$11,304.48	\$25,793.22	30.47%
650000	REPAIRS AND MAINTENANCE	\$536,675.00	\$18,281.28	\$518,393.72	3.41%
670000	MINOR ACQUISITIONS	\$958,827.43	\$303,490.45	\$655,336.98	31.65%
710000	CONTRACTS-SERVICES	\$1,115,124.00	\$110,749.40	\$1,004,374.60	9.93%
720000	PROFESSIONAL SERVICES	\$20,500.00	\$500.00	\$20,000.00	2.44%
730000	COMMUNITY CONTRACTS	\$50,830.00	\$0.00	\$50,830.00	0.00%
800000	CAPITAL OUTLAY	\$15,488,866.64	\$1,967,378.38	\$13,521,488.26	12.70%

Fund: 5000 HEALTH AND LIFE INSURANCE FUND

GL Account	GL Account Title	Balance
100000	CASH	3,582,486.08
190000	ACCOUNTS RECEIVABLE	(1.00)
269600	DEFERRED OUTFLOWS OF RESO	1,502.10
300000	ACCOUNTS PAYABLE	(463,822.34)
360000	LONG-TERM PAYABLES	(4,508.77)
370000	OTHER LIABILITIES	(3,924.00)
375000	DEFERRED INFLOW OF RESOUR	(119.57)
390000	UNRESERVED	(3,111,612.50)

Fund: 5000 HEALTH AND LIFE INSURANCE FUND

Rev Account	Rev Account Title	Revenue Budget	Revenue Received	Balance	% of Budgeted Revenue Received
450000	INTEREST	\$9,000.00	\$2,031.70	\$6,968.30	22.57%
460000	OTHER REVENUE	\$11,200,000.00	\$4,707,694.32	\$6,492,305.68	42.03%
470000	RESERVES	\$2,500,000.00	\$0.00	\$2,500,000.00	0.00%
490000	OTHER FINANCING SOURCES	\$1,000,000.00	\$0.00	\$1,000,000.00	0.00%

Fund: 5000 HEALTH AND LIFE INSURANCE FUND

Exp Account	Exp Account Title	Expenditure Budget	Expenditures	Balance	% of Budget Expended
510000	SALARY AND WAGES	\$307,456.00	\$32,013.21	\$275,442.79	10.41%
530000	BENEFITS	\$112,653.00	\$10,022.02	\$102,630.98	8.90%
710000	CONTRACTS-SERVICES	\$12,255,891.00	\$3,662,828.52	\$8,593,062.48	29.89%
720000	PROFESSIONAL SERVICES	\$33,000.00	\$8,194.95	\$24,805.05	24.83%
800000	CAPITAL OUTLAY	\$2,000,000.00	\$15,839.87	\$1,984,160.13	0.79%

**BRAZOS COUNTY, TEXAS
GENERAL LONG TERM DEBT**

Exhibit 1

SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE

September 30, 2016

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
Certificates of Obligation, 2009 Series, Issued For: Exposition Center Expansion Costs of issuance of Certificates	4.350/4.45\4.50\4.60 3/01 and 09/01	10/15/2009	9/1/2034	\$ 12,000,000
Certificates of Obligation, 2012 Series, Issued For: Courthouse, Tax Office, Brazos Ctr, Juv. Det. Ctr., Fleet Maint Bldg	2/2/3/3/4/3/4/4/5/5/3 2.8/3/3/3.125/3.125/ 3.25/3.25/3.375	9/1/2012	9/1/2032	9,700,000
Limited Tax General Obligation Bond 2005 Series, Issued For: Exposition Center	6.0/6.0/6.0/6.0/5.5/5.0/ 4.0/4.0/4.0/4.0/4.0/4.0/ 4.0//4.125/4.125/4.25/4.25 4.375/4.375/4.375 3/01 and 9/1	9/1/2005	9/1/2017	10,500,000
Limited Tax Refunding Bonds, Series 2005, Issued for : 1996 Series, Issued For: Road and Bridge New Construction and Right-Of-Way Acquisition	4.0 3/1 and 9/1	12/1/2005	3/1/2016	6,005,000
Limited Tax Bonds, Series 2008, Issued for : Jail Expansion	3.25/3.25/3.25/3.25/3.75/ 3.5/3.63/3.77/3.92/4.0/ 4.125/5.00/5.00/5.00/5.0/ 4.50/4.50/4.50 3/1 and 9/1	5/1/2008	9/1/2028	55,000,000
Limited Tax Refunding Bonds, Series 2009, Issued for : Exposition Center Expansion Costs of issuance of Certificates	3.00 / 4.00 3/1 and 9/1	10/15/2009	9/1/2021	7,365,000
Limited Tax Refunding Bonds, Series 2012, Issued for : Refund portions of the outstanding debt payable from ad valorem taxes and certain costs of issuance of the Bonds	2.0/2.0/3.0/3.0/4.0/4.0/4.0/ 5.0/5.0/5.0/3.0/2.8/3.0	9/1/2012	9/1/2025	14,640,000
Total Long Term Debt				<u><u>\$ 115,210,000</u></u>

Note:

(1) All debt obligations of Brazos County are payable both as to principal and interest solely from and secured by ad valorem taxes levied against all taxable property within the County.

BRAZOS COUNTY, TEXAS
GENERAL LONG TERM DEBT
SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE
September 30, 2016

Exhibit 1

Debt Outstanding			Debt Service Requirements For Fiscal Year 2015-2016		
Principal	Interest	Totals	Principal	Interest	Totals
\$ 9,740,000	\$ 4,442,123	\$ 14,182,123	\$ 425,000	\$ 407,310	\$ 832,310
9,175,000	2,985,190	12,160,190	400,000	314,348	714,348
1,150,000	69,400	1,219,400	565,000	46,000	611,000
755,000	15,100	770,100	755,000	15,100	770,100
44,985,000	15,717,687	60,702,687	2,620,000	1,996,756	4,616,756
3,485,000	436,500	3,921,500	520,000	129,000	649,000
13,700,000	3,051,640	16,751,640	830,000	549,460	1,379,460
<u>\$ 82,990,000</u>	<u>\$ 26,717,640</u>	<u>\$ 109,707,640</u>	<u>\$ 6,115,000</u>	<u>\$ 3,457,974</u>	<u>\$ 9,572,974</u>

(2) The County has the right to call the Co's at any time as long as they "make-whole" the holders of the Co's.

**BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2016**

<u>Fiscal Year</u>	<u>Total Required Principal</u>	<u>Total Required Interest</u>	<u>Total Requirements</u>
2015 - 16	\$ 6,115,000	\$ 3,457,974	\$ 9,572,974
2016 - 17	5,575,000	3,250,200	8,825,200
2017 - 18	5,795,000	3,033,550	8,828,550
2018 - 19	6,040,000	2,805,550	8,845,550
2019 - 20	6,295,000	2,563,350	8,858,350
2020 - 21	6,565,000	2,294,800	8,859,800
2021-22	6,170,000	2,019,368	8,189,368
2022 - 34	40,435,000	7,292,848	47,727,848
	<u>\$ 82,990,000</u>	<u>\$ 26,717,640</u>	<u>\$ 109,707,640</u>

**BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2016**

Fiscal Year	Certificate of Obligation Principal			Limited Tax General Obligation Principal		Limited Tax Refunding Bonds Principal			Total
	2005 Issue	2009 Issue	2012 Issue	2005 Issue	2005 Series	2008 Issue	2009 Issue	2012 Issue	
2015 - 16	\$ -	\$ 425,000	\$ 400,000	\$ 565,000	\$ 755,000	\$ 2,620,000	\$ 520,000	\$ 830,000	\$ 6,115,000
2016 - 17	-	445,000	415,000	585,000	-	2,740,000	540,000	850,000	5,575,000
2017 - 18	-	445,000	430,000	-	-	2,865,000	565,000	1,490,000	5,795,000
2018 - 19	-	465,000	440,000	-	-	2,990,000	590,000	1,555,000	6,040,000
2019 - 20	-	475,000	460,000	-	-	3,125,000	620,000	1,615,000	6,295,000
2020 - 21		475,000	480,000	-	-	3,265,000	650,000	1,695,000	6,565,000
		470,000	500,000	-	-	3,415,000	-	1,785,000	6,170,000
2020 - 34	-	6,540,000	6,050,000	-	-	23,965,000	-	3,880,000	40,435,000
	<u>\$ -</u>	<u>\$ 9,740,000</u>	<u>\$ 9,175,000</u>	<u>\$ 1,150,000</u>	<u>\$ 755,000</u>	<u>\$ 44,985,000</u>	<u>\$ 3,485,000</u>	<u>\$ 13,700,000</u>	<u>\$ 82,990,000</u>

**BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS
September 30, 2015**

Certificate of Obligation Interest			Limited Tax General Obligation Interest		Limited Tax Refund Bond Interest			Total
2005 Issue	2009 Issue	2012 Issue	2005 Issue	2005 Issue	2008 Issue	2009 Issue	2012 Issue	
\$ -	\$ 407,310	\$ 314,348	\$ 46,000	\$ 15,100	\$ 1,996,756	\$ 129,000	\$ 549,460	\$ 3,457,974
-	390,310	302,348	23,400	-	1,901,782	107,800	524,560	3,250,200
-	372,510	285,748	-	-	1,799,032	85,700	490,560	3,033,550
-	354,710	272,848	-	-	1,684,432	62,600	430,960	2,805,550
-	336,110	255,248	-	-	1,564,832	38,400	368,760	2,563,350
-	317,110	236,848	-	-	1,439,832	13,000	288,010	2,294,800
-	298,110	212,848	-	-	1,305,150	-	203,260	2,019,368
-	1,965,953	1,104,953	-	-	4,025,873	-	196,069	7,292,848
<u>\$ -</u>	<u>\$ 4,442,123</u>	<u>\$ 2,985,189</u>	<u>\$ 69,400</u>	<u>\$ 15,100</u>	<u>\$ 15,717,689</u>	<u>\$ 436,500</u>	<u>\$ 3,051,639</u>	<u>\$ 26,717,640</u>

**BRAZOS COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, RESERVED FUND BALANCE
AND RESPECTIVE DEBT SERVICE TAX RATES
By Years**

Fiscal Year Ended September 30,	Revenues	Expenditures	Reserved Fund Balance	Tax Rates**
2006	\$ 5,613,092	\$ 5,107,768	\$ 2,387,029	0.0701
2007	5,351,133	4,829,535	2,908,627	0.0620
2008	6,060,450	6,137,699	2,831,378	0.0620
2009	8,237,284	7,639,774	3,428,888	0.0813
2010	10,035,432	9,389,134	4,075,186	0.0834
2011	10,048,631	9,203,000	4,920,817	0.0844
2012	10,253,259	9,659,699	5,514,377	0.0813
2013	26,987,310	26,426,336	6,075,351	0.0779
2014	9,304,148	9,219,311	6,160,188	0.0707
2015	9,079,564	9,399,574	5,840,178	0.0624
2016*	#####	#####	\$ 5,840,178	0.0603

* Anticipated for fiscal year ending September 30, 2016

** Tax Rates are presented as cents per \$100 of property valuation.

BRAZOS COUNTY, TEXAS
COMPARABLE SALES TAX ANALYSIS
BRAZOS COUNTY, TEXAS

MONTH	2015/2016		2014/2015	2013/2014	2012/2013	2011/2012	2010-2011
	Actual	Esstimated	Actual	Actual	Actual	Actual	Actual
OCTOBER	\$ 1,484,627	\$ 1,500,000	\$ 1,561,576	\$ 1,271,117	\$ 1,201,443	\$ 1,040,900	\$ 831,472
NOVEMBER	\$ 1,256,658	\$ 1,110,000	\$ 1,096,780	\$ 1,115,349	\$ 977,565	\$ 912,796	\$ 874,948
DECEMBER	\$ 1,192,389	\$ 1,200,000	\$ 1,236,772	\$ 1,145,894	\$ 995,310	\$ 939,749	\$ 887,768
JANUARY	\$ 1,630,267	\$ 1,600,000	\$ 1,625,029	\$ 1,445,219	\$ 1,315,986	\$ 1,208,156	\$ 1,220,180
FEBRUARY		\$ 1,100,000	\$ 1,191,351	\$ 1,144,262	1,032,360	\$ 912,083	\$ 865,410
MARCH		\$ 1,140,000	\$ 1,130,468	\$ 1,141,383	966,718	\$ 904,155	\$ 817,632
APRIL		\$ 1,300,000	\$ 1,358,943	\$ 1,371,311	1,211,285	\$ 1,123,739	\$ 1,063,453
MAY		\$ 1,200,000	\$ 1,203,700	\$ 1,253,034	1,013,872	\$ 929,826	\$ 907,718
JUNE		\$ 1,100,000	\$ 1,139,438	\$ 1,166,228	1,082,377	\$ 933,054	\$ 886,211
JULY		\$ 1,300,000	\$ 1,368,391	\$ 1,328,257	1,161,598	\$ 1,066,438	\$ 1,039,351
AUGUST		\$ 1,100,000	\$ 1,194,632	1,158,672	1,044,458	\$ 929,865	\$ 857,478
SEPTEMBER		\$ 1,300,000	\$ 1,243,938	1,359,648	\$ 1,227,679	\$ 1,138,858	\$ 1,053,354
TOTALS	5,563,941	\$ 14,950,000	15,351,017	14,900,374	\$ 13,230,651	\$ 12,039,620	\$ 11,304,975
INCREASE (DECREASE) FROM PREVIOUS YEAR	43,784	\$ (401,017)	450,643	1,669,723	1,191,030.94	\$ 734,645	\$ 128,982
% INCREASE	0.79%	-2.61%	3.02%	12.62%	9.89%	6.50%	1.15%

*=estimate

BRAZOS COUNTY, TEXAS
COMPARABLE SALES TAX ANALYSIS
For The Calendar Years Indicated

MONTH	2016 Actual	2015 Actual	2014 Actual	2013 Actual	2012 Actual	2011 Actual	2010 Actual
JANUARY	\$ 1,630,267	\$ 1,625,029	\$ 1,445,219	\$ 1,315,986	\$ 1,208,156	\$ 1,220,180	\$ 1,137,866
FEBRUARY		\$ 1,191,351	\$ 1,144,262	1,032,360	\$ 912,083	\$ 865,410	918,322
MARCH		\$ 1,130,468	\$ 1,141,383	966,718	\$ 904,155	\$ 817,632	883,043
APRIL		\$ 1,358,943	\$ 1,371,311	1,211,285	\$ 1,123,739	\$ 1,063,453	1,040,809
MAY		\$ 1,203,700	\$ 1,253,034	1,013,872	\$ 929,826	\$ 907,718	873,179
JUNE		1,139,438	\$ 1,139,438	\$ 1,166,228	1,082,377	\$ 933,054	\$ 886,211
JULY		\$ 1,368,391	\$ 1,328,257	1,161,598	\$ 1,066,438	\$ 1,039,351	1,044,178
AUGUST		\$ 1,194,632	\$ 1,158,672	1,044,458	\$ 929,865	\$ 857,478	831,472
SEPTEMBER		\$ 1,243,938	\$ 1,359,648	1,227,679	\$ 1,138,858	\$ 1,053,354	1,001,338
OCTOBER		\$ 1,484,627	\$ 1,561,576	1,271,117	\$ 1,201,443	\$ 1,040,900	831,472
NOVEMBER		\$ 1,256,658	\$ 1,096,780	1,115,349	\$ 977,565	\$ 912,796	874,948
DECEMBER		\$ 1,192,389	\$ 1,236,772	1,145,894	\$ 995,310	\$ 939,749	887,768
TOTALS	<u>\$ 1,630,267</u>	<u>\$ 15,389,564</u>	<u>\$ 15,236,351</u>	<u>\$ 13,672,545</u>	<u>\$ 12,469,817</u>	<u>\$ 11,651,074</u>	<u>\$ 11,210,609</u>
INCREASE (DECREASE) FROM PREVIOUS YEAR	<u>\$ 5,238</u>	<u>\$ 153,213</u>	<u>\$ 1,563,806</u>	<u>\$ 1,202,728</u>	<u>\$ 818,743</u>	<u>\$ 440,465</u>	<u>\$ 313,641</u>
% INCREASE - DECREASE	<u>0.32%</u>	<u>1.01%</u>	<u>11.44%</u>	<u>9.65%</u>	<u>7.03%</u>	<u>3.93%</u>	<u>2.88%</u>

BRAZOS COUNTY, the CITY OF BRYAN, and the CITY OF COLLEGE STATION, TEXAS
COMPARABLE SALES TAX ANALYSIS
For The Fiscal Years Indicated

MONTH	2015/2016			2014/2015			2013/2014		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
OCTOBER	1,484,627	1,633,717	2,528,484	1,561,576	1,646,632	2,508,744	1,271,117	1,479,093	2,140,393
NOVEMBER	1,256,658	1,476,665	2,053,734	1,096,780	1,418,125	1,982,750	1,115,349	1,197,026	1,772,949
DECEMBER	1,192,389	1,386,520	2,053,711	1,236,772	1,313,115	2,040,716	1,145,894	1,167,362	1,825,747
JANUARY	1,630,267	1,774,499	2,686,130	1,625,029	1,801,645	2,711,742	1,445,219	1,590,743	2,408,295
FEBRUARY				1,191,351	1,246,020	1,966,588	1,144,262	1,219,435	1,796,218
MARCH				1,130,468	1,278,516	1,828,413	1,141,383	1,184,033	1,781,541
APRIL				1,358,943	1,666,395	2,239,650	1,371,311	1,731,755	2,053,464
MAY				1,203,700	1,393,272	1,959,798	1,253,034	1,441,128	1,874,149
JUNE				1,139,438	1,307,097	1,844,095	1,166,228	1,379,273	1,608,798
JULY				1,368,391	1,587,229	2,208,802	1,328,257	1,556,841	2,000,382
AUGUST				1,194,632	1,447,871	1,857,935	1,158,672	1,365,261	1,751,127
SEPTEMBER				1,243,938	1,317,578	2,086,401	1,359,648	1,432,418	2,159,957
TOTALS	\$ 5,563,941	6,271,401	\$ 9,322,059	\$ 15,351,017	17,423,497	\$ 25,235,633	\$ 14,900,374	\$ 16,744,369	\$ 23,173,020
INCREASE (DECREASE) OVER PREVIOUS YEAR	\$ 43,784	\$ 91,883	\$ 78,107.75	\$ 450,643	\$ 679,128	\$ 2,062,613	\$ 1,669,723	\$ 1,928,352	\$ 1,490,625
% INCREASE -DECREASE	0.79%	1.49%	0.84%	3.02%	4.06%	8.90%	12.62%	13.02%	6.87%

BRAZOS COUNTY, the CITY OF BRYAN, and the CITY OF COLLEGE STATION, TEXAS
COMPARABLE SALES TAX ANALYSIS
For The Fiscal Years Indicated

MONTH	2016			2015			2014		
	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station	Brazos County	City of Bryan	College Station
JANUARY	1,630,267	1,774,499	2,686,130	1,625,029	1,801,645	2,711,742	1,445,219	1,590,743	2,408,295
FEBRUARY				1,191,351	1,246,020	1,966,588	1,144,262	1,219,435	1,796,218
MARCH				1,130,468	1,278,516	1,828,413	1,141,383	1,184,033	1,781,541
APRIL				1,358,943	1,666,395	2,239,650	1,371,311	1,731,755	2,053,464
MAY				1,203,700	1,393,272	1,959,798	1,253,034	1,441,128	1,874,149
JUNE				1,139,438	1,307,097	1,844,095	1,166,228	1,379,273	1,608,798
JULY				1,368,391	1,587,229	2,208,802	1,328,257	1,556,841	2,000,382
AUGUST				1,194,632	1,447,871	1,857,935	1,158,672	1,365,261	1,751,127
SEPTEMBER				1,243,938	1,317,578	2,086,401	1,432,418	2,159,957	1,359,648
OCTOBER				1,484,627	1,633,717	2,528,484	1,561,576	1,646,632	2,508,744
NOVEMBER				1,256,658	1,476,665	2,053,734	1,096,780	1,418,125	1,982,750
DECEMBER				1,192,389	1,386,520	2,053,711	1,236,772	1,313,115	2,040,716
TOTALS	<u>\$ 1,630,267</u>	<u>\$ 1,774,499</u>	<u>\$ 2,686,130</u>	<u>\$ 15,389,564</u>	<u>\$ 17,542,527</u>	<u>\$ 25,339,353</u>	<u>\$ 15,335,911</u>	<u>\$ 18,006,299</u>	<u>\$ 23,165,833</u>
INCREASE (DECREASE) OVER PREVIOUS YEAR	<u>\$ 5,238</u>	<u>\$ (27,147)</u>	<u>\$ (25,612)</u>	<u>\$ 53,653</u>	<u>\$ (463,772)</u>	<u>\$ 2,173,519</u>	<u>\$ 1,747,218</u>	<u>\$ 2,805,513</u>	<u>\$ 986,534</u>
% INCREASE	<u>0.32%</u>	<u>-1.51%</u>	<u>-0.94%</u>	<u>0.35%</u>	<u>-2.58%</u>	<u>9.38%</u>	<u>12.86%</u>	<u>18.46%</u>	<u>4.45%</u>